

(2) On each sale where the price is from 21 cents to 40 cents, both inclusive, 2 cents;

(3) On each sale where the price is from 41 cents to 60 cents, both inclusive, 3 cents;

(4) On each sale where the price is from 61 cents to 80 cents, both inclusive, 4 cents;

(5) On each sale where the price is from 81 cents to \$1, both inclusive, 5 cents;

(6) On each sale where the price exceeds \$1, 5 cents on each even dollar plus 1 cent for each 20 cents or fraction thereof in excess of the even dollars.

[(b) The tax shall be due and payable at the rates set forth in this section on all sales of taxable property or services delivered to the purchaser on or after June 1, 1977.]

[(c)] (B) Notwithstanding the provisions of subsection (a) of this section, the rate of tax shall be as follows on the purchase by a farmer for use in his farming business, of farm vehicles as that term is defined in the Maryland Vehicle Law; milking machines; and all farm equipment, which shall be considered to be tangible personal property for the purposes of this act, to be used to prepare, irrigate, and tend the soil, plant, service or harvest seeds and growing crops, and harvest, transport, clean, dry, and store the crops:

[(i)] (1) On each sale where the price is from 51 cents to \$1, 2 cents;

[(ii)] (2) On each 50 cents of price or fraction thereof in excess of \$1, 1 cent.

[(d)] (C) Notwithstanding the provisions of subsections (a)[,] OR (b)[, or (c)] of this section, the rate of tax on manufacturing machinery and equipment as defined in § 324(s) when sold to manufacturers shall be as follows:

(1) On each sale where the price is from [fifty-one cents (51¢)] 51 CENTS to [one dollar (\$1.00)] \$1, [two cents (2¢)] 2 CENTS;

(2) On each [fifty cents (50¢)] 50 CENTS of price or fraction thereof where the sale is in excess of [one dollar (\$1.00)] \$1, [one cent (1¢)] 1 CENT. [The rate provided in this subsection shall apply to all deliveries completed on or after June 1, 1977.]